



Claire McCaskill

Missouri State Auditor

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May 2006

# PUBLIC SAFETY

## Missouri Gaming Commission



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

May 2006

**The following finding was noted as a result of our audit of the Missouri Gaming Commission.**

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The Missouri Gaming Commission (MGC) does not have a comprehensive audit plan to identify and monitor the goals and responsibilities of the compliance audit section, as required by MGC policy. The audit section is responsible for performing comprehensive reviews and assessments of the level of compliance by casinos with applicable gaming statutes, regulations, internal controls, and good business practices. An audit plan will assist MGC officials in more effectively prioritizing and establishing the frequency of audits and determining whether audit function goals are realistic and objectives of the audit function are being met.

The Acting Executive Director agreed with the recommendation to develop and maintain a comprehensive audit plan.

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YELLOW SHEET

# MISSOURI GAMING COMMISSION

## TABLE OF CONTENTS

	<u>Page</u>
STATE AUDITOR'S REPORT .....	1-3
MANAGEMENT ADVISORY REPORT - STATE AUDITOR'S FINDINGS .....	4-6
FOLLOW-UP ON PRIOR AUDIT FINDINGS.....	7-11
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION.....	12-22

### Appendix

	Combined Statement of Receipts, Disbursements, Other Financing Uses, and Changes in Cash and Investments, Year Ended -	
A-1	June 30, 2005 .....	16
A-2	June 30, 2004 .....	17
A-3	June 30, 2003 .....	18
B	Comparative Statement of Appropriations and Expenditures, Years Ended June 30, 2005, 2004, and 2003 .....	19
C	Comparative Schedule of Expenditures (From Appropriations), Five Years Ended June 30, 2005 .....	20
D	Statement of Changes in General Capital Assets, Years Ended June 30, 2005, 2004, and 2003 .....	21
E	Comparative Statement of Gaming Receipts and Distributions, Twelve Years Ended June 30, 2005.....	22

## STATE AUDITOR'S REPORT



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

Honorable Matt Blunt, Governor  
and  
Missouri Gaming Commission  
and  
Steve Johnson, Acting Executive Director  
Missouri Gaming Commission  
Jefferson City, MO 65102

We have audited the Missouri Gaming Commission. The scope of this audit included, but was not necessarily limited to, the years ended June 30, 2005, 2004, and 2003. The objectives of this audit were to:

1. Review internal controls over significant management and financial functions.
2. Review compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations.

Our methodology to accomplish these objectives included reviewing minutes of meetings, written policies, financial records, and other pertinent documents; interviewing various personnel of the commission, as well as certain external parties; and testing selected transactions. Certain information contained in the commission's meeting minutes for closed sessions was not provided to us based on the commission's interpretation of state law. Agency officials have determined and assured us that this withheld information has no material effect on the audit.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. We also performed tests of certain controls to obtain evidence regarding the effectiveness of their design and operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of

noncompliance with the provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the commission's management and was not subjected to the procedures applied in the audit of the commission.

The accompanying Management Advisory Report presents our finding arising from our audit of the Missouri Gaming Commission.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill  
State Auditor

March 30, 2006 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Peggy Schler, CPA
In-Charge Auditor:	Jeffrey Wilson
Audit Staff:	James Samek
	Michelle Franken

MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

MISSOURI GAMING COMMISSION  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

**Compliance Audits**

The Missouri Gaming Commission (MGC) does not have a comprehensive audit plan to identify and monitor the goals and responsibilities of the audit function, as required by MGC policy.

MGC Internal Policy and Procedure 4-01, provides the compliance audit section is responsible for performing comprehensive reviews and assessments of the level of compliance by casinos with applicable gaming statutes, regulations, internal controls, and good business practices. It further provides that a compliance audit plan will be developed and maintained, and this plan will include a schedule for planned audits, a budget for the amount of time normally expended for various auditing activities, a detailed listing of the areas to be included in the audit process, documents to be reviewed, reporting format and procedures, and other policies and procedures related to the audit process.

In addition to the items required by MGC Internal Policies and Procedures, a comprehensive audit plan may include planned special projects, the number and experience level of staff to be assigned to each audit, and estimated personal service and travel costs associated with each audit. The plan could be developed using a risk based approach to identify past or current issues involving licensees, availability and experience of audit staff, changes in the industry, and the amount appropriated for the audit function. An audit plan should be a work-in-progress and updated as necessary to consider unexpected occurrences, such as staff turnover and unexpected projects.

A comprehensive audit plan is a basic management tool that facilitates the effectiveness and efficiency of an audit function and identifies the objectives of the audit function. Such a plan will assist MGC officials in more effectively prioritizing and establishing the frequency of audits and determining whether audit function goals are realistic and objectives of the audit function are being met.

**WE RECOMMEND** the MGC develop and maintain a comprehensive audit plan.

**AUDITEE'S RESPONSE**

*The Acting Executive Director provided the following response:*

*We agree. We will develop a comprehensive audit plan as recommended. Our current audit staffing levels and the necessity for involvement in forensic audits with little or no pre-planning will require that we remain very flexible attendant to the obligations established in the plan. To date, our inability to attract and retain qualified staff is the direct result of our compliance audit*



*section recently being restructured to meet this challenge. The Commission plans to aggressively address our retention issue.*

## FOLLOW-UP ON PRIOR AUDIT FINDINGS

MISSOURI GAMING COMMISSION  
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by the Missouri Gaming Commission on findings in the Management Advisory Report (MAR) of our prior audit report issued for the three years ended June 30, 2002.

Although the unimplemented recommendations are not repeated, the commission should consider implementing those recommendations.

1. Commission Meetings

Some hotel and meal costs associated with the commission meetings held outside of the Jefferson City area were considered to be unnecessary. In addition, three dinner receptions were held the night before a commission meeting for purposes that could have been a part of the commission meeting held the following day.

Recommendation:

The MGC discontinue holding dinner receptions and allowing employees to travel to commission meetings the day before the actual meeting, unless such travel is necessary to conduct other MGC business.

Status:

We did not note any dinner receptions or unnecessary travel expenses associated with the commission meetings reviewed.

2. Fixed Assets

- A. Reconciliations between the annual physical inventory and the fixed assets records were not performed.
- B.1. Additions and deletions were not recorded on the fixed asset records in a timely manner.
  - 2. Fixed asset records were not always accurate as to the location, description, or individual assignment.
- C. Several fixed assets were not properly tagged.
- D. Fixed asset duties were not properly segregated.

Recommendation:

The MGC:

- A. Conduct an annual physical inventory of the general fixed assets and reconcile the physical inventory to the fixed asset records. Documentation of physical inventory should be retained to show compliance with state regulations.
- B.1. Ensure fixed asset additions and deletions are recorded to the fixed asset records in a timely manner and periodically reconcile fixed asset additions and deletions to records of purchases and disposals.
- 2. Ensure accurate fixed asset records are maintained.
- C. Ensure all fixed assets are properly tagged or identified as MGC property in accordance with state regulations.
- D. Ensure an individual independent of the record keeping function performs the physical inventory.

Status:

Implemented.

3. Expenditures

- A. Three of sixty invoices reviewed were paid without adequate supporting documentation.
- B. For three of ten invoices reviewed, written bids were not solicited.
- C. Eighteen of sixty invoices reviewed were paid without documentation of prior approval.

Recommendation:

The MGC:

- A. Require adequate documentation for all expenditures.
- B. Solicit written bids for all purchases in accordance with state law.
- C. Ensure prior approval is documented prior to purchases of goods and services.

Status:

A&C. Implemented.

B. Partially implemented. Although bids were solicited for purchases reviewed, proposals and related evaluations of the proposals were not retained as justification as to why the vendor was selected as the lowest and/or best bidder for one item reviewed. Although not repeated in the current MAR, our recommendation remains as stated above.

4. Gaming Facility Billings

The MGC did not properly bill the gaming licensees for the full costs of services provided.

Recommendation:

The MGC ensure the licensees are properly billed for all costs associated with services provided. In addition, the MGC should ensure the applicable licensees are billed for any unpaid amounts.

Status:

Implemented.

5. Gaming Facility Visits

While testing the computer chips in the slot machines, we noted several computer chips that were not on the MGC's approved computer chip listing. At one of the facilities visited, several of the slot machines had loose tokens inside the slot machines.

Recommendation:

The MGC ensure all facility operations are in compliance with the MGC regulations. In addition, the MGC should investigate and correct the problems that allowed facilities to operate with revoked computer chips and the failure to sweep the slot machines as required.

Status:

Implemented.

6. Compliance Audits

A. Several of the gaming facility licensees had not been audited in accordance with the MGC objective to have an audit every two years.

B. The MGC did not review in a timely manner the corrective actions taken by the gaming facility licensees in response to Minimum Internal Control Standards

variations or deviations noted in the independent certified public accountant's quarterly audits.

Recommendation:

The MGC:

- A. Perform audits of the gaming facility licensees once every two years.
- B. Perform and document follow up procedures for the minimum internal control standards variations or deviations noted in the independent certified public accountant quarterly audit reports of gaming facility licensees in a timely manner to ensure corrective actions are taken.

Status:

- A. Not implemented. MGC personnel indicated they determined they may not be able to meet the goal of auditing gaming facility licensees once every two years because of staff turnover. To address this issue, the MGC changed the approach used to audit licensees and, in December 2004, implemented new procedures to conduct audits using a team of auditors rather than one auditor assigned to each licensee. The new procedures have not been in place long enough to determine the frequency of audits. See the MAR for comments related to the audit function.
- B. Implemented.

HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

MISSOURI GAMING COMMISSION  
HISTORY, ORGANIZATION,  
AND STATISITCAL INFORMATION

The Missouri Gaming Commission was established in 1993 by the Eighty-Seventh General Assembly, as specified by Chapter 313, RSMo.

Section 313.822, RSMo, provides that a tax be imposed on the adjusted gross receipts (the gross receipts from licensed gambling games and devices less the winnings paid to wagerers) at the rate of twenty percent. This section allows the home dock city or county to receive ten percent of the adjusted gross receipts tax and the remainder to be deposited in the state treasury to the credit of the "Gaming Proceeds for Education Fund." Furthermore, Article III, Section 39(d) of the Missouri Constitution requires all state revenues derived from gaming activities be appropriated solely for public institutions of elementary, secondary, and higher education.

Section 313.820, RSMo, provides that an excursion boat licensee shall pay to the commission an admission fee of two dollars for each person embarking on an excursion with a ticket of admission. One dollar shall be paid to the home dock city and county while the other dollar, per Section 313.835, RSMo, shall be deposited in the state treasury to the credit of the "Gaming Commission Fund." This fund is for the purpose of funding the administrative costs of the commission relating to excursion gambling boat operations, subject to appropriation. This fund also includes revenues received by the commission for license fees, administrative fees, and reimbursement by any excursion gambling boat operations for services provided by the commission.

The commission performs all duties and has all powers and responsibilities conferred and imposed upon it relating to the licensing and regulation of excursion gambling boats and the lawful operation of the game of bingo under Chapter 313, RSMo. Effective August 28, 1996, the Missouri Gaming Commission became responsible for regulating horse racing under Chapter 313, RSMo. Within the commission there is a Division of Gaming and a Division of Bingo.

The Executive Director of the Missouri Gaming Commission is hired by the commission. Kevin Mullally served as the Executive Director of the Missouri Gaming Commission from February 21, 2001, through April 15, 2006. Steve Johnson currently serves as Acting Executive Director.

The Missouri Gaming Commission consists of five members appointed by the governor, with the advice and consent of the Senate. Terms of members are for three years on a staggered basis. No person shall serve as a member more than six years. The chairman is appointed by the governor.

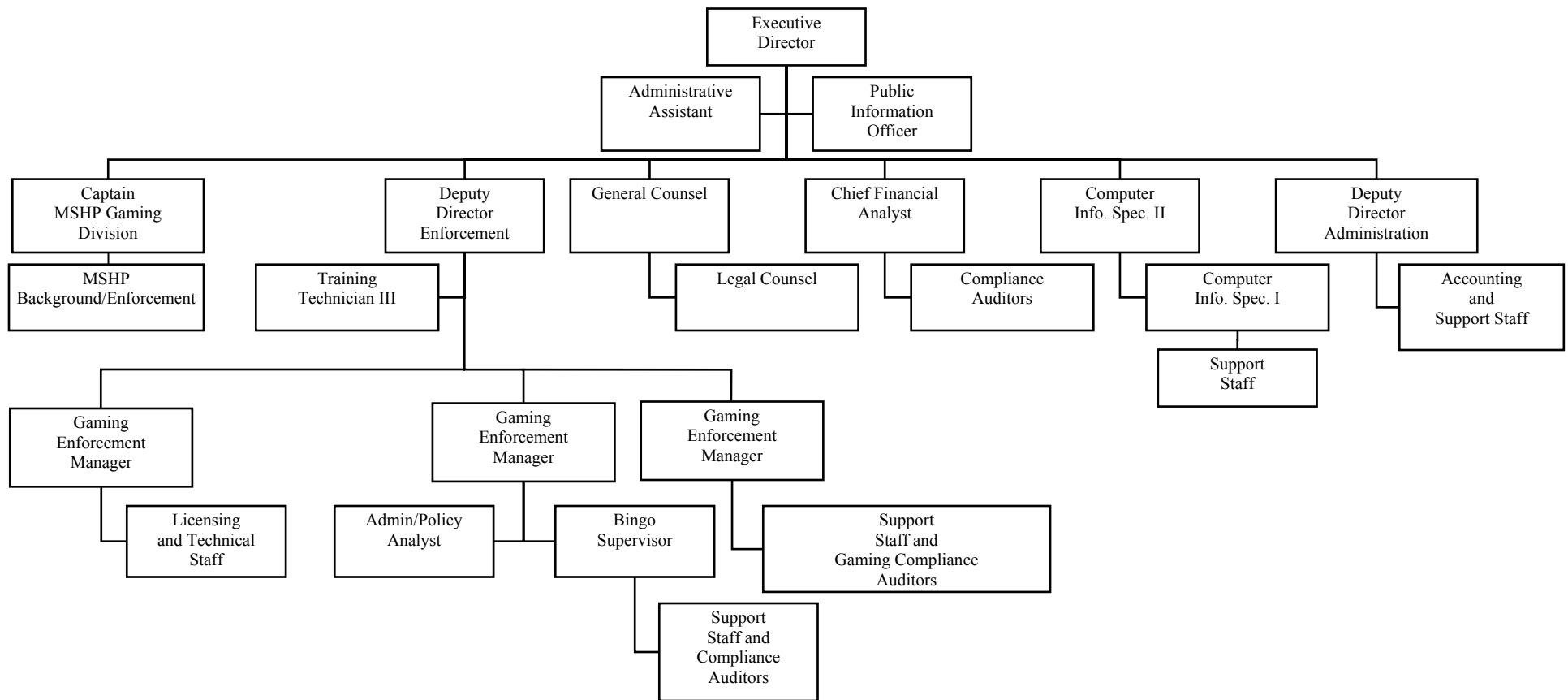


At June 30, 2005, members of the Missouri Gaming Commission were:

	<u>Term Expires</u>
Floyd Bartch	April 2007
Judith Sutter-Hinrichs	April 2006
Ralph Biele	July 2006
Darryl T. Jones	April 2008
Noel J. Shull	April 2008

At June 30, 2005, the Missouri Gaming Commission had 104 employees and 101 Missouri State Highway Patrol employees who are assigned to the commission and paid from the Gaming Commission Fund. An organization chart follows.

MISSOURI GAMING COMMISSION  
 ORGANIZATION CHART  
 JUNE 30, 2005



Appendix A-1

MISSOURI GAMING COMMISSION  
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING USES, AND  
CHANGES IN CASH AND INVESTMENTS  
YEAR ENDED JUNE 30, 2005

	Gaming Commission Fund	Compulsive Gamblers Fund	Missouri Breeders Fund	Total (Memorandum Only)
RECEIPTS				
Admissions	\$ 54,146,991	0	0	54,146,991
Licenses, Penalties, and Fees	1,852,009	0	0	1,852,009
Reimbursement Payments	8,011,428	0	0	8,011,428
Interest	135,772	0	1,802	137,574
Other	1,257	578	0	1,835
Transfer In	679	489,850	0	490,529
Total Receipts	64,148,136	490,428	1,802	64,640,366
DISBURSEMENTS	15,285,021	39,816	0	15,324,837
RECEIPTS OVER (UNDER) DISBURSEMENTS	48,863,115	450,612	1,802	49,315,529
OTHER FINANCING (USES)				
Appropriations exercised by other state agencies	(2,403,492)	(324,348)	(12)	(2,727,852)
Transfers to Veterans' Commission Capital Improvement Trust Fund *	(9,000,000)	0	0	(9,000,000)
Transfers to Missouri National Guard Trust Fund *	(5,000,000)	0	0	(5,000,000)
Transfers to Missouri College Guarantee Fund	(5,000,000)	0	0	(5,000,000)
Transfers to Early Childhood Development Education and Care Fund	(33,570,596)	0	0	(33,570,596)
Transfers to Compulsive Gamblers Fund	(489,850)	0	0	(489,850)
Total Other Financing (Uses)	(55,463,938)	(324,348)	(12)	(55,788,298)
RECEIPTS OVER (UNDER) DISBURSEMENTS AND OTHER (USES)	(6,600,823)	126,264	1,790	(6,472,769)
CASH AND INVESTMENTS, JULY 1	10,837,736	515,250	84,621	11,437,607
CASH AND INVESTMENTS, JUNE 30	\$ 4,236,913	641,514	86,411	4,964,838

\* Transfers during the year ended June 30, 2005, include \$3 million and \$1 million to the Veterans' Commission Capital Improvement Trust Fund and Missouri National Guard Trust Fund, respectively, that pertain to the year ended June 30, 2004.

Appendix A-2

MISSOURI GAMING COMMISSION  
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING USES, AND  
CHANGES IN CASH AND INVESTMENTS  
YEAR ENDED JUNE 30, 2004

	Gaming Commission Fund	Compulsive Gamblers Fund	Missouri Breeders Fund	Total (Memorandum Only)
RECEIPTS				
Admissions	\$ 52,561,952	0	0	52,561,952
Licenses, Penalties, and Fees	1,941,683	0	0	1,941,683
Reimbursement Payments	7,038,322	0	0	7,038,322
Interest	89,704	0	1,432	91,136
Other	4,375	0	0	4,375
Transfer In	0	489,850	0	489,850
Total Receipts	61,636,036	489,850	1,432	62,127,318
DISBURSEMENTS	13,827,432	39,469	0	13,866,901
RECEIPTS OVER (UNDER) DISBURSEMENTS	47,808,604	450,381	1,432	48,260,417
OTHER FINANCING (USES)				
Appropriations exercised by other state agencies	(1,998,164)	(287,396)	(17)	(2,285,577)
Transfers to Veterans' Commission Capital Improvement Trust Fund *	(3,000,000)	0	0	(3,000,000)
Transfers to Missouri National Guard Trust Fund *	(3,000,000)	0	0	(3,000,000)
Transfers to Missouri College Guarantee Fund	(5,000,000)	0	0	(5,000,000)
Transfers to Early Childhood Development Education and Care Fund	(27,484,600)	0	0	(27,484,600)
Transfers to Compulsive Gamblers Fund	(489,850)	0	0	(489,850)
Total Other Financing (Uses)	(40,972,614)	(287,396)	(17)	(41,260,027)
RECEIPTS OVER (UNDER) DISBURSEMENTS AND OTHER (USES)	6,835,990	162,985	1,415	7,000,390
CASH AND INVESTMENTS, JULY 1	4,001,746	352,265	83,206	4,437,217
CASH AND INVESTMENTS, JUNE 30	\$ 10,837,736	515,250	84,621	11,437,607

\* Transfers during the year ended June 30, 2005, include \$3 million and \$1 million to the Veterans' Commission Capital Improvement Trust Fund and Missouri National Guard Trust Fund, respectively, that pertain to the year ended June 30, 2004.

Appendix A-3

MISSOURI GAMING COMMISSION  
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING USES, AND  
CHANGES IN CASH AND INVESTMENTS  
YEAR ENDED JUNE 30, 2003

	Gaming Commission Fund	Compulsive Gamblers Fund	Missouri Breeders Fund	Total (Memorandum Only)
RECEIPTS				
Admissions	\$ 51,061,261	0	0	51,061,261
Licenses, Penalties, and Fees	2,307,315	0	0	2,307,315
Reimbursement Payments	6,624,212	0	0	6,624,212
Interest	138,005	0	2,013	140,018
Other	6,500	532	0	7,032
Transfers In	165	472,704	0	472,869
Total Receipts	60,137,458	473,236	2,013	60,612,707
DISBURSEMENTS	13,330,789	39,640	0	13,370,429
RECEIPTS OVER (UNDER) DISBURSEMENTS	46,806,669	433,596	2,013	47,242,278
OTHER FINANCING (USES)				
Appropriations exercised by other state agencies	(1,869,205)	(258,271)	(42)	(2,127,518)
Transfers to Veterans' Commission Capital Improvement Trust Fund	(3,000,000)	0	0	(3,000,000)
Transfers to Missouri National Guard Trust Fund	(3,000,000)	0	0	(3,000,000)
Transfers to Missouri College Guarantee Fund	(4,500,000)	0	0	(4,500,000)
Transfers to Early Childhood Development Education and Care Fund	(34,173,702)	0	0	(34,173,702)
Transfers to Compulsive Gamblers Fund	(472,704)	0	0	(472,704)
Total Other Financing (Uses)	(47,015,611)	(258,271)	(42)	(47,273,924)
RECEIPTS OVER (UNDER) DISBURSEMENTS AND OTHER FINANCING (USES)	(208,942)	175,325	1,971	(31,646)
CASH AND INVESTMENTS, JULY 1	4,210,688	176,940	81,235	4,468,863
CASH AND INVESTMENTS, JUNE 30	\$ 4,001,746	352,265	83,206	4,437,217

Appendix B

MISSOURI GAMING COMMISSION  
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	Year Ended June 30,								
	2005			2004			2003		
	Appropriation	Expenditures	Lapsed Balances	Appropriation	Expenditures	Lapsed Balances	Appropriation	Expenditures	Lapsed Balances
COMPULSIVE GAMBLER FUND									
Gaming Expense & Equipment	\$ 40,000	39,816	184	40,000	39,469	531	40,000	39,640	360
Total Compulsive Gambler Fund	40,000	39,816	184	40,000	39,469	531	40,000	39,640	360
GAMING COMMISSION FUND									
Gaming Commission Fringes - Personal Service	3,027,192	2,965,619	61,573	3,027,192	2,327,691	699,501	2,901,983	1,981,739	920,244
Gaming Commission Fringes - Expense & Equipment	178,765	94,312	84,453	178,765	89,546	89,219	161,619	85,616	76,003
Gaming Commission Refunds	15,000	0	15,000	100,000	1,110	98,890	100,000	15,000	85,000
Gaming & Bingo Personal Service	10,606,885	8,537,837	2,069,048	10,763,099	8,280,786	2,482,313	10,763,479	7,956,114	2,807,365
Gaming & Bingo Expense & Equipment	1,999,291	1,119,255	880,036	1,999,291	1,203,007	796,284	2,211,614	1,462,104	749,510
Gaming Commission	459,303	406,611	52,692	865,974	406,671	459,303	436,862	414,744	22,118
Highway Patrol Salary Adjustment	414,675	400,059	14,616	0	0	0	0	0	0
Highway Patrol Salary Adjustment-Fringe	190,958	0	190,958	0	0	0	0	0	0
National Council of Legislators from Gaming States Dues	3,000	0	3,000	0	0	0	0	0	0
Total Gaming Commission Fund	16,895,069	13,523,693	3,371,376	16,934,321	12,308,811	4,625,510	16,575,557	11,915,317	4,660,240
MISSOURI BREEDERS FUND									
Horse Racing Breeders	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000
Total Missouri Breeders Fund	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000
Total All Funds	\$ 16,940,069	13,563,509	3,376,560	16,979,321	12,348,280	4,631,041	16,620,557	11,954,957	4,665,600

Appendix C

MISSOURI GAMING COMMISSION  
COMPARATIVE STATEMENT OF EXPENDITURES (FROM APPROPRIATIONS)

	Year Ended June 30,				
	2005	2004	2003	2002	2001
Personal services	\$ 11,903,515	10,608,477	9,937,853	10,189,761	9,793,700
Travel	229,644	217,900	232,224	245,236	223,560
Fuel and utilities	24,840	26,136	24,992	25,357	24,119
Supplies	135,367	155,456	149,314	185,590	0
Administrative supplies	0	0	0	0	126,597
Repair, maintenance, and usage supplies	0	0	0	0	409
Specific use supplies	0	0	0	0	11,457
Professional development	61,690	47,634	79,777	90,064	74,605
Communication services and supplies	199,271	227,227	237,445	247,015	195,365
Business services	0	0	0	0	134,439
Professional services	267,785	280,108	252,146	246,590	142,247
Housekeeping and janitorial services	18,140	19,940	20,495	18,168	19,400
Maintenance and repair services	89,319	75,146	43,872	63,148	0
Equipment maintenance and repair services	0	0	0	0	30,646
Computer equipment	85,008	129,071	257,349	169,381	251,753
Electronic and photographic equipment	0	0	0	0	6,326
Office equipment	14,919	22,025	18,971	47,262	51,531
Other equipment	2,099	7,176	163,224	68,549	0
Specific use equipment	0	0	0	0	6,383
Property and improvement	4,734	0	0	0	0
Building lease payments	411,062	418,193	417,919	382,721	360,664
Equipment rental and leases	2,976	2,837	3,540	4,375	0
Building and equipment rentals	0	0	0	0	4,151
Miscellaneous expenditures	113,140	109,844	100,836	197,134	318,419
Refunds	0	1,110	15,000	0	1,030
Total Expenditures	\$ 13,563,509	12,348,280	11,954,957	12,180,351	11,776,801

Note: Certain classifications of expenditures changed during the five-year period, which may affect the comparability of the amounts.

## Appendix D

### MISSOURI GAMING COMMISSION STATEMENT OF CHANGES IN GENERAL CAPITAL ASSETS

BALANCE, JUNE 30, 2002	\$ 1,221,825
Additions	368,531
Dispositions	(57,320)
Adjustments	21,875
BALANCE, JUNE 30, 2003	<u>1,554,911</u>
Additions	69,147
Dispositions	(133,871)
Adjustments	(32,894)
BALANCE, JUNE 30, 2004	<u>1,457,293</u>
Additions	46,248
Dispositions	(38,075)
Adjustments	0
BALANCE, JUNE 30, 2005	<u><u>\$ 1,465,466</u></u>



## Appendix E

MISSOURI GAMING COMMISSION  
COMPARATIVE STATEMENT OF GAMING RECEIPTS AND DISTRIBUTIONS

Receipts	Years Ended June 30,					
	2005	2004	2003	2002	2001	2000
Gaming Proceeds	\$ 306,298,394	279,542,736	260,265,298	241,351,381	208,682,466	198,285,123
Admissions	110,275,981	105,123,961	102,122,455	97,216,405	93,982,487	98,264,155
Bingo Taxes	2,703,803	2,909,716	3,209,784	3,187,204	3,514,132	3,849,044
Licenses, Penalties, and Fees	1,852,009	1,941,683	2,307,315	1,890,568	1,889,283	2,275,574
Reimbursement Payments	8,011,428	7,038,322	6,624,212	7,037,588	6,261,394	6,514,748
Interest	329,964	214,163	343,625	559,328	1,121,941	1,585,079
Other	2,278	4,405	6,666	(826)	30,360	80,326
Total	\$ 429,473,857	396,774,986	374,879,355	351,241,648	315,482,063	310,854,049
<b>Distributions *</b>						
Gaming Commission Fund	\$ 65,139,136	61,636,064	60,137,425	57,753,859	55,624,606	58,831,722
Gaming Proceeds for Education Fund	275,668,555	251,588,463	234,238,768	217,216,243	187,814,219	178,456,611
Home Dock Cities	85,865,869	80,552,443	77,148,155	72,861,360	68,113,742	69,178,029
Gaming Commission Bingo Fund	0	0	0	0	12,446	79,256
Bingo Proceeds for Education Fund	2,798,495	2,996,584	3,352,994	3,407,255	3,912,467	4,304,256
Missouri Breeder's Fund	1,802	1,432	2,013	2,931	4,583	4,175
Total	\$ 429,473,857	396,774,986	374,879,355	351,241,648	315,482,063	310,854,049
<b>Distributions *</b>						
Gaming Commission Fund	\$ 53,640,474	51,396,659	42,747,410	30,441,783	18,139,642	6,088,272
Gaming Proceeds for Education Fund	160,749,209	144,022,730	116,649,677	95,844,878	55,718,147	929,232
Home Dock Cities	58,733,523	55,699,780	45,014,350	33,065,885	18,831,919	373,225
Gaming Commission Bingo Fund	93,223	113,077	127,261	127,026	138,704	0
Bingo Proceeds for Education Fund	4,412,395	4,384,175	4,615,579	4,684,178	6,253,704	0
Missouri Breeder's Fund	4,119	3,976	3,732	0	0	0
Total	\$ 277,632,943	255,620,397	209,158,009	164,163,750	99,082,116	7,390,729

\* Distributions represent distributions of receipts for the fiscal year, a portion of which is disbursed after the end of the fiscal year.